



General Assembly

Amendment

January Session, 2017

LCO No. 7421



Offered by:

REP. KLARIDES, 114th Dist.
REP. KLARIDES-DITRIA, 105th
Dist.
REP. FERRARO, 117th Dist.

REP. HENNESSY, 127th Dist.
REP. O'NEILL, 69th Dist.
REP. YACCARINO, 87th Dist.

To: Subst. House Bill No. **7100**

File No. 129

Cal. No. 124

"AN ACT CONCERNING AMERICAN LEGION STATE FUND COMMISSION TRANSPARENCY."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (b) of section 12-81g of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective*
5 *October 1, 2017 and applicable to assessment years commencing on or after*
6 *October 1, 2017*):

7 (b) (1) Effective for the assessment year commencing October 1,
8 2013, and each assessment year thereafter, any municipality may, upon
9 approval by its legislative body or, in any town in which the legislative
10 body is a town meeting, by the board of selectmen, provide that, in lieu
11 of the additional exemption prescribed under subsection (a) of this
12 section, any person entitled to an exemption from property tax in

13 accordance with subdivision (20) of section 12-81, reflecting any
14 increase made pursuant to the provisions of section 12-62g, who has a
15 disability rating of one hundred per cent, as determined by the United
16 States Department of Veterans Affairs, shall be entitled to an
17 additional exemption from such tax in an amount equal to three times
18 the amount of the exemption provided for such person pursuant to
19 subdivision (20) of section 12-81, provided such person's total adjusted
20 gross income as determined for purposes of the federal income tax,
21 plus any other income not included in such adjusted income,
22 excluding veterans' disability payments, individually if unmarried, or
23 jointly with spouse if married, during the calendar year ending
24 immediately preceding the filing of a claim for any such exemption, is
25 not more than [twenty-one] twenty-four thousand dollars if such
26 person is married or not more than [eighteen] twenty-one thousand
27 dollars if such person is not married.

28 (2) The provisions of this subsection shall not limit the applicability
29 of the provisions of subsection (a) of this section for persons not
30 eligible for the property tax exemption provided by this subsection.

31 Sec. 502. (NEW) (*Effective October 1, 2017, and applicable to assessment*
32 *years commencing on or after October 1, 2017*) (a) Any municipality, upon
33 approval by its legislative body, may provide that any veteran, as
34 defined in subsection (a) of section 27-103 of the general statutes,
35 which veteran is a resident of such municipality and ineligible for an
36 exemption from property tax under subdivisions (19) to (21), inclusive,
37 of section 12-81 of the general statutes, shall be entitled to an
38 exemption from property tax, provided such veteran's qualifying
39 income does not exceed (1) the maximum amount applicable to an
40 unmarried person as provided under section 12-81l of the general
41 statutes, as amended by this act, or (2) an amount established by the
42 municipality, not exceeding the maximum amount under section 12-
43 81l of the general statutes, as amended by this act, by more than
44 twenty-five thousand dollars. The exemption provided for under this
45 section shall be applied to the assessed value of any such veteran's
46 property and, at the municipality's option, may be in an amount up to

47 five thousand dollars or in an amount up to five per cent of such
48 assessed value.

49 (b) (1) Any veteran described in subsection (a) of this section who
50 claims an exemption from taxation under this section shall give notice
51 to the town clerk of such municipality that he or she is entitled to such
52 exemption.

53 (2) Any such veteran submitting a claim for such exemption shall be
54 required to file an application, on a form prepared for such purpose by
55 the assessor, not later than the assessment date with respect to which
56 such exemption is claimed, which application shall include (A) a
57 certified copy of such veteran's military discharge document, as
58 defined in section 1-219 of the general statutes, or (B) in the absence of
59 such certified copy, at least two affidavits of disinterested persons
60 showing that the claimant was honorably discharged from, or released
61 under honorable conditions from active service in, the armed forces, as
62 defined in section 27-103 of the general statutes, provided the assessor
63 may further require such claimant to be examined by such assessor
64 under oath concerning such facts. Each such application shall include a
65 copy of such veteran's federal income tax return, or in the event such a
66 return is not filed such evidence related to income as may be required
67 by the assessor, for the tax year of such veteran ending immediately
68 prior to the assessment date with respect to which such exemption is
69 claimed. Such town clerk shall record each such affidavit in full and
70 shall list the name of such veteran, and such service shall be performed
71 by such town clerk without remuneration. No assessor, board of
72 assessment appeals or other official shall allow any such claim for
73 exemption unless evidence as specified in this section has been filed in
74 the office of such town clerk. Any such veteran who has filed for such
75 exemption and received approval for the first time shall be required to
76 file for such exemption biennially thereafter, subject to the provisions
77 of subsection (c) of this section.

78 (3) The assessor of such municipality shall annually make a certified
79 list of all such veterans who are found to be entitled to exemption

80 under the provisions of this section, which list shall be filed in the
81 town clerk's office and shall be prima facie evidence that any such
82 veteran whose name appears on such list is entitled to such exemption,
83 subject to the provisions of subsection (c) of this section, as long as he
84 or she continues to reside in such municipality and as long as the
85 legislative body of such municipality continues to provide for such
86 exemption. Such assessor may, at any time, require any such veteran to
87 appear before such assessor for the purpose of furnishing additional
88 evidence, provided any such veteran who, by reason of total disability,
89 is unable to so appear may furnish such assessor a statement from such
90 veteran's attending physician or an advanced practice registered nurse
91 certifying that such veteran is totally disabled and unable to make a
92 personal appearance and such other evidence of total disability as such
93 assessor may deem appropriate.

94 (4) No such veteran may receive such exemption until such veteran
95 has proven his or her right to such exemption in accordance with the
96 provisions of this section, together with such further proof as may be
97 required under such provisions. Exemptions so proven shall take effect
98 on the next succeeding assessment day.

99 (c) Any such veteran who has submitted an application and been
100 approved in any year for the exemption provided in this section shall,
101 in the year immediately following approval, be presumed to be
102 qualified for such exemption. During the year immediately following
103 such approval, the assessor shall notify, in writing, each veteran
104 presumed to be qualified pursuant to this subsection. If any such
105 veteran has qualifying income in excess of the maximum allowed
106 under subsection (a) of this section, such veteran shall notify the
107 assessor on or before the next filing date for such exemption and shall
108 be denied such exemption for the assessment year immediately
109 following and for any subsequent year until such veteran has
110 reapplied and again qualified for such exemption. Any such veteran
111 who fails to notify the assessor of such disqualification shall make
112 payment to the municipality in the amount of property tax loss related
113 to such exemption improperly taken.

114 Sec. 503. Section 12-81l of the general statutes is repealed and the
 115 following is substituted in lieu thereof (*Effective October 1, 2017, and*
 116 *applicable to assessment years commencing on or after October 1, 2017*):

117 Whenever used in sections 12-81f, 12-81g, as amended by this act,
 118 12-81i, [and] 12-81j and section 502 of this act, "qualifying income"
 119 means, with respect to any person making application for exemption
 120 from property tax as provided under any of said sections, such
 121 person's total adjusted gross income as determined for purposes of the
 122 federal income tax plus any other income not included in such
 123 adjusted gross income, individually if unmarried, or jointly with
 124 spouse if married, during the calendar year ending immediately
 125 preceding the filing of a claim for any such exemption, but does not
 126 include veterans' disability payments. For purposes of determining
 127 eligibility for any of such exemptions, such qualifying income may not
 128 exceed fourteen thousand dollars, if unmarried, or sixteen thousand
 129 dollars, jointly with spouse, if married, provided in no event shall such
 130 maximum amounts of qualifying income with respect to any such
 131 person be less than the maximum amount of such qualifying income in
 132 the case of a married or unmarried person, whichever is applicable,
 133 under subsection (b) of section 12-170aa, and in the event that such
 134 maximum qualifying income under this section is less than the
 135 comparable amount under said subsection (b) of section 12-170aa for
 136 any assessment year, such amount under this section shall be made
 137 equivalent to that under said subsection (b) of section 12-170aa for
 138 purposes of determining eligibility under this section for such
 139 assessment year."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2017 and applicable to assessment years commencing on or after October 1, 2017</i>	12-81g(b)

Sec. 502	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	New section
Sec. 503	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	12-81l